

ZEITZ & STEIN, L.L.C.

ROBIN LONDON-ZEITZ, ESQUIRE (RZ 2933)

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Attorneys for Defendant,

ROYAL TAX LIEN SERVICES, LLC d/b/a CRUSADER LIEN SERVICES

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW JERSEY

BEACH CREEK MARINA, INC. :

Plaintiff, :

v. :

ROYAL TAX LIEN SERVICES, LLC :
d/b/a CRUSADER LIEN :
SERVICES, COLE LAYER TRUMBLE :
COMPANY, and TYLER :
TECHNOLOGIES, INC. :

Defendants. :

: CIVIL ACTION NO.: 09-2649/KSH

: **AFFIDAVIT OF COUNSEL IN SUPPORT**
: **OF MOTION TO DISMISS**

: Hearing Date: August 17, 2009

I, Robin London-Zeitz, Esquire, of full age, being duly sworn according to law, upon my oath, depose and say as follows:

1. I am an associate with the law firm of Zeitz & Stein, L.L.C., counsel to Royal Tax Lien Services, LLC d/b/a Crusader Lien Services ("Royal") in the within matter. I am familiar with the facts of this case and make this Certification based upon my personal knowledge.

2. This certification is submitted in support of Royal's Motion to Dismiss the First Amended Complaint as to Royal.

3. On or about December 22, 2006, Plaintiff Beach Creek Marina, Inc. ("Plaintiff") filed an Order to Show Cause and Verified Complaint in the Superior Court of New Jersey, Chancery

Division, Cape May County, styled, *Beach Creek Marina, Inc., a New Jersey Corporation v. City of North Wildwood, a Municipal Corporation*, bearing Docket No.: CPM-C-97-06, seeking to temporarily and permanently restrain North Wildwood from conducting a sale of real estate and/or municipal tax liens on the property located at 610 New York Avenue, North Wildwood, New Jersey, Block 152, Lot 1 (the "Property"), demanding information regarding the revaluation of the Property and for other relief. A copy of the Verified Complaint is attached hereto as Exhibit "A" and made a part hereof.

4. On December 26, 2006, the Chancery Court entered the order temporarily restraining North Wildwood from conducting a tax sale for the Property and directing North Wildwood to show cause on January 3, 2007 why it should not be permanently enjoined from the sale of tax liens against the Property. A copy of the December 26, 2006 Order is attached hereto as Exhibit "B" and made a part hereof.

5. Thereafter, on January 4, 2007, the Chancery Court entered an Order Vacating Restraints and transferring the remaining issues to the Tax Court. A copy of the January 4, 2007 Order is attached hereto as Exhibit "C" and made a part hereof.

6. On January 11, 2007, Royal purchased from North Wildwood tax sale certificate number 06-00225 ("Tax Lien") for the sum of \$114,752.15, which is secured by the Property. A copy of the Tax Lien is attached hereto as Exhibit "D" and made a part

hereof.

7. Thereafter, Royal issued payments for real estate taxes/other municipal charges for the Property for all quarters of 2007, all quarters 2008 and the first and second quarter of 2009. As of June 16, 2009 Royal was owed the total sum of \$475,445.75 on account of its Tax Lien. A copy of a payoff statement is attached hereto as Exhibit "E" and made a part hereof.

8. On January 18, 2007, Plaintiff filed a Complaint in the Tax Court appealing the 2006 assessment of the Property ("2006 Tax Appeal"). In response, North Wildwood filed an Answer on January 30, 2007. A copy of the Complaint and Answer are attached hereto as Exhibit "F" and made a part hereof.

9. Thereafter, North Wildwood filed a motion to dismiss the 2006 Tax Appeal, which was granted by the Tax Court by Order entered on March 5, 2008. A copy of the March 5, 2008 Order is attached hereto as Exhibit "G" and made a part hereof.

10. Plaintiff appealed the March 5, 2008 Order to the Superior Court Appellate Division, wherein the Appellate Division affirmed the Tax Court's March 5, 2008 Order on May 18, 2009 and opined that the 2006 Tax Appeal was untimely. A copy of the Appellate Division decision is attached hereto as Exhibit "H" and made a part hereof.

11. In the meantime, Plaintiff filed a tax appeal for the 2007, 2008 and 2009 assessments for the Property on or about

March 7, 2007, March 11, 2008 and March 10, 2009, respectively.

North Wildwood filed an Answer to each complaint. A copy of each Complaint and Answer is attached hereto as Exhibit "I" and made part hereof.

12. Immediately after the Appellate Division rendered its decision, Plaintiff filed the Complaint in the instant matter on June 1, 2009 and its Amended Complaint on June 3, 2009.

I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements are willfully false, I am subject to punishment.

ZEITZ & STEIN, L.L.C.

Dated: July 24, 2009

/s/ Robin London-Zeitz
BY: Robin I. London-Zeitz, Esquire
*Attorneys for Royal Tax Lien
Services, LLC*